(*c*) Abolition of tax on village sites is necessary.

(*d*) Dry rates may be adopted for vacant building sites.

Reply of Government.—The member is referred to the Order quoted in No. 175.

Subject No. 178.

Reduction of tax on building sites.

Mr. Venkatachar.

Summary of Representation.—Pray that the present rate of tax on building sites may be kindly reduced.

Reply of Government.—The member is referred to the Order quoted in No. 175.

Subject No. 179.

Abolition of sayer duty.

Mr. Singalachar of Kunigal Taluk.
„ C. Srinivasa Rao of Chikmagalur.

Summary of Representation.—In addition to the high assessment on the garden lands the arecanut crop is subjected to a sayer duty of 12 annas and 9 pies per maund. This duty may be abolished and the annoyance to which growers are now put may be removed.

Mr. Annaiya Pandit said that the average collection for 12 years might be adopted and levy ordered. Abolition was not prayed for, but the procedure for levy which imposed unnecessary restrictions might be simplified.

Reply of Government.—It is not feasible to do so now.

Subject No. 180.

Levy of import duty on foreign supari.

Mr. S. R. Balakrishna Rao, Advocate.

Summary of Representation—(1) The assessment on arecanut garden lands is already too heavy. The crops are being damaged by koleroga every year. The small outturn of areca received by the garden owners is quite insufficient to meet the cost of cultivation of the gardens and to pay the assessment. Besides this, the sayer duty is to be paid. These charges bear heavily on the garden proprietors and thereby they are involved in debts and lose their gardens. It is therefore requested that the sayer duty on supari may be abolished and the heavy assessment imposed on garden lands reduced.

(2) Sayer on arecanut may be abolished. This duty does not fall on the consumer, as it is often contended, but falls on the cultivation; there is a competition between the Mysore gardener and the British India gardener whose areca is not subject to any Sayer duty. The latter can therefore always sell with more profit to himself than the former. It has been telling very heavily upon the Mysore garden-owners for the last 3 or 4 years in addition to other difficulties of cultivation in the Malnad.

The exported Mysore areca may be exempted from Sayer duty. If this is not done, the imported foreign areca may be made liable to import duty.

Mr. Balakrishna Rao proposed an import duty on foreign Supari. Mr. C. Vasudeva Rao objected to any import duty on the ground of coffee being taxed elsewhere. Mr. C. Srinivasa Rao spoke at length on the restrictions imposed by the existing rules and dwelt on the special hardship of the Malnad raiyats. Messrs Ramanuja Iyengar

and Singlachar spoke of the difficulties of the Maidan garden owners.

Reply of Government.—His Highness' Government recognizes the grievance and the question will be taken into consideration at an early opportunity, but no definite promise can now be made as to when and what relief can be given.

Subject No. 181.

Tax on supari to be reduced in cities and done away with in villages.

Mr. Linge Gowda of Nagavagala.

Summary of Representation.—A reduction in the tax on supari from 12 to 8 annas per maund in large cities and its remission in small villages are prayed for.

Mr. C. Vasudeva Rao spoke of lowering of prices, especially of "Gotu".

Reply of Government.—*Vide* Subject No. 180.

Subject No. 182.

Koleroga to areca crop.

Mr. S. R. Balakrishna Rao, Advocate.

Summary of Representation.—1. Owing to the annual attacks of koleroga, arecanut gardens in the Malnad do not yield crops sufficient to cover even their yearly assessment. Amildars may be made to make a special inspection of these gardens to test and note in the Pahani account the number of trees destroyed by the disease and proportionate assessment may be ordered to be remitted.

(2) The Agricultural Chemist, who made his tour of inspection in the summer of last year, may be asked to visit these gardens in the months of August and September when the koleroga generally puts in its appearance.

Reply of Government.—The subject is under investigation by the Agricultural Chemist.

Subject No. 183.

Reduction of demand notice fees.

Mr. Gangaiya.

Summary of Representation.—(1) Four khists are prescribed by Government for payment of the kandayam by a raiyat, but on default of payment of any one of the khists, notice will be issued to the khatedar for the immediate payment of the full amount of that as well as the subsequent khists. As this entails a great suffering to the defaulters, concession must be shown to them by issuing notice only for the amount of the khist under default. Present rates of notice fee are annas four and annas eight. As these are excessive, reasonable reduction must be made in them.

(2) Mr. Sivappa said that notice fee may not be levied unless separate agency is employed for service.

Reply of Government.—Cannot be done. Why should you give room for the issue of such process?

Subject No. 184.

Irregularity in recovering fees on demand notice and sale Istihars.

Mr. Nadiga Sivappa of Sorab.

Summary of Representation.—When temporary processpeons are not employed for serving demand sale notices on Revenue defaulters, the work is delegated to village servants. Notice fees, etc., are collected in some taluks, and no fees are collected in others. A uniform procedure after due enquiry is prayed for.

and Singlachar spoke of the difficulties of the Maidan garden owners.

Reply of Government.—His Highness' Government recognizes the grievance and the question will be taken into consideration at an early opportunity, but no definite promise can now be made as to when and what relief can be given.

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